

May 10, 2012

Internal Revenue Service
Attn: Entity Control
Ogden, UT 84201

Re: Associated Plating Acquisition Corp.
TIN: FX-4: CBI/

To Whom It May Concern:

We recently applied for S-Corporation status for our company. When we received the "Notice of Acceptance" (copy enclosed) we noticed that the IRS used an incorrect name for our entity. When we applied for our identification number in 1999, the name of the corporation was "Associated Plating Acquisition Corp." Subsequent to that, on October 31, 2000, the name of our business was changed to "Associated Plating Company, Inc." We have filed our income tax returns under the new name and same taxpayer identification number since then, and did not know the IRS had a different name associated with our ID number until we received this acceptance notice.

Attached is a copy of the Certificate of Amendment to our Articles of Incorporation showing the name change of the corporation from "Associated Plating Acquisition Corp." to "Associated Plating Company, Inc." Please update your records to reflect the correct name. If you need further information please do not hesitate to contact us.

Sincerely,

ASSOCIATED PLATING COMPANY, INC.

Michael Evans, CEO

Encl(2)



Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0038

For assistance, call:
1-800-829-0115

Notice Number: CP261
Date: February 20, 2012

Taxpayer Identification Number:
FX-4: CBI/Trade Secret

Tax Form:
Tax Period:

011930.937544.0042.001 1 AT 0.374 536



ASSOCIATED PLATING ACQUISITION CORP
9636 ANN ST
SANTA FE SPRING CA 90670-2902



011930

Notice of Acceptance as an S Corporation

We have accepted your election to be treated as an S corporation beginning January 1, 2012. Your accounting period will end in December.

We would also like to take this opportunity to inform you of your tax obligations related to the payment of compensation to shareholder-employees of S corporations.

When a shareholder-employee of an S corporation provides services to the S corporation, reasonable compensation generally needs to be paid. This compensation is subject to employment taxes.

Tax practitioners and subchapter S shareholders need to be aware that Revenue Ruling 74-44 states that the Internal Revenue Service (IRS) will re-characterize small business corporation dividends paid to shareholders as salary when such dividends are paid to the shareholders in lieu of reasonable compensation for services.

The IRS may also re-characterize distributions other than dividend distributions as salary. This position has been supported in several recent court decisions.

If you have any questions about this notice or the action we have taken, please call us at the telephone number listed above. If you prefer, you may write to us at the address shown at the top of this notice. If you write to us, please provide your telephone number and the most convenient time for us to call so we can resolve your inquiry. Please return the bottom part of this notice to help us identify your case.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

State of Delaware
Office of the Secretary of State

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FILE COPY

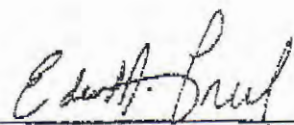
CERTIFICATE

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "ASSOCIATED PLATING ACQUISITION CORP.", FILED IN THIS OFFICE ON THE EIGHTH DAY OF NOVEMBER, A.D. 1999, AT 9 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

3122451 8100

991473959


Edward J. Freel, Secretary of State

AUTHENTICATION:

DATE:

0069280

11-08-99

State of Delaware
Office of the Secretary of State

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I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "ASSOCIATED PLATING COMPANY, INC.", FILED IN THIS OFFICE ON THE NINETEENTH DAY OF MARCH, A.D. 2001, AT 6 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



3122451 8100

010134836

Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 1031705

DATE: 03-20-01